

EDUCATION, SCIENCE AND TRAINING

**SENATE LEGISLATION COMMITTEE - QUESTIONS ON NOTICE
2005-2006 BUDGET ESTIMATES HEARING**

Outcome: 2

Output Group: 2.4 – Funding for Higher Education

DEST Question No. E310_06

Senator Carr provided in writing.

Senator Carr is also providing this question to the Australian Taxation Office.

Question:

- a) Can you confirm that full fees paid for an undergraduate course by Australian students are tax deductible?
- b) Can you tell me how many taxpayers claimed such a deduction last year?
- c) Can you tell me how many people have claimed such a deduction over the last 6 years?
- d) What is the total value of these deductions for each of the last 6 years.

Answer:

Tax deductibility of tuition fees

- a) A person may be entitled to a tax deduction for tuition fees for his or her course of study if there is a direct connection between the person's education and their work activities at the time the expense was incurred.
- b), c) and d) This data is held by the Australian Taxation Office.